



Dave Yost • Auditor of State



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Independent Accountants' Report on Applying Agreed-Upon Procedures

Ohio Department of Medicaid
50 West Town Street, Suite 400
Columbus, Ohio 43215

RE: William Wesley Earney, D.M.D. NPI: 1588797351
Program Year 1: Adopt, Implement and Upgrade

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on William Wesley Earney D.M.D.'s (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Provider Incentive Program (MPIP) for the year ended December 31, 2013. The Provider is responsible for compliance with the MPIP requirements. The sufficiency of these procedures is solely the responsibility of ODM. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

1. We reviewed the MPIP system and determined that the provider had met the ODM's pre-payment approval requirements, was approved for incentive payment by ODM and received an incentive payment.

We compared the date of pre-payment approval with the date of incentive payment and determined that the pre-approval occurred prior to payment. In addition, we compared the payment amount with the MPIP payment schedule and determined that ODM issued the correct payment amount in 2013.

2. We reviewed information contained in the Ohio e-license center and verified the Provider's type and license to practice in Ohio during the attestation period.
3. We obtained the group encounters during the patient volume attestation period from the Provider. We scanned the list for any duplicate patient encounters. We selected five patient encounters of non-Medicaid recipients from the Provider's Insurance Company History and Patients Seen reports of the Provider's billing software system and traced the encounter to the list to identify any unrecorded encounters.

We found no duplicates and no unrecorded encounters.

4. We obtained the group Medicaid encounters from the Quality Decision Support System (QDSS) for the patient volume attestation period and compared this to both the Medicaid group encounters reported by the Provider in the MPIP system and those in procedure 3 above.

We found variances exceeding 20 percent of reported encounters and determined that the Provider's Medicaid encounter list was more complete and should be used in the calculation of the Provider's Medicaid patient volume (see procedure 5).

5. We calculated the Provider's Medicaid patient volume using data from procedures 3 and 4 above.

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The Provider met the 30 percent patient volume requirement.

6. We found that the Provider does not currently have an EHR system as as the Provider has retired.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Provider's compliance with the requirements of the Medicaid Provider Incentive Program. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

This report is intended solely for the information and use of the Provider and the Ohio Department of Medicaid, and is not intended to be, and should not be used by anyone other than the specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

April 22, 2017



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WILLIAM EARNEY

HOLMES COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MAY 25, 2017**